



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

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WILLIAM M. BENNETT  
Third District, San Rafael

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Fourth District, Pasadena

KENNETH CORY  
Controller, Sacramento

DOUGLAS D. BELL  
Executive Secretary

No. 78/99

June 9, 1978

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 21

In compliance with your Legislative Committee's proposal that you be informed of the various property tax bills and amendments being proposed in the State Legislature, we submit to you those measures introduced or amended recently that have reached our office.

We are including only those bills or constitutional amendments that we feel are of importance to you as an assessor. Bills concerning the functions of the tax collector, auditor, and other county or special district officials will usually be excluded.

Copies of bills and amendments introduced may be obtained by placing orders with the Legislative Bill Room (State Capitol, Room 1149, Sacramento, 95814).

ASSEMBLY BILL

No. 2853 - Amended June 1, 1978

An act to amend Section 833 of the Revenue and Taxation Code, relating to taxation.

Existing law requires the State Board of Equalization to keep secret certain information and records provided to such board in its assessment of certain property, but authorizes such board to disclose such information to specified local agencies and agencies of this state.

This bill would authorize the State Board of Equalization to disclose such information, records and appraisal data to certain tax officials of other states having duties corresponding to those of the State Board of Equalization in the assessment of property, pursuant to a written agreement, as specified.

SIGNED BY THE GOVERNOR

<u>Bill Number</u>	<u>Chapter Number</u>	<u>Date Signed</u>	<u>Effective Date</u>
AB 1433	144	May 17, 1978	Immediately

An act to add Section 42244.9 to the Education Code, relating to revenue limits, making an appropriation therefor, and declaring the urgency thereof, to take effect immediately.

June 9, 1978

SIGNED BY THE GOVERNOR (Contd.)No. AB 1433 - (Contd.)

Under existing law, revenue limits are computed for school districts and are utilized in determining the maximum tax rate of the districts. School districts are also required to reimburse county superintendents of schools for the cost of educating certain residents of the district enrolled in special education programs operated by the county superintendent.

This bill would authorize the increase of the revenue limit of school districts by an amount sufficient to raise proceeds equal to the amount necessary to make the required payments in the preceding fiscal year less the amount paid, if any, for the same purpose in the 1972-73 fiscal year, such increase to occur only if the county superintendent discontinues the levy of a specified tax.

Existing law grants the homeowners' property tax exemption in the amount of \$7,000 of the full value of qualified dwellings and continuously appropriates state funds for subventions to local government to compensate for property tax revenues lost by reason of such exemption.

This bill would increase the amount of such appropriation by authorizing an increased rate of property tax.

This bill would take effect immediately as an urgency statute.

<u>Bill Number</u>	<u>Chapter Number</u>	<u>Date Signed</u>	<u>Effective Date</u>
AB 2125	164	May 24, 1978	January 1, 1979

An act to add Section 4675.1 to the Revenue and Taxation Code, relating to taxation.

Under existing law, any party of interest may file a claim for excess proceeds remaining after the sale of tax deeded property, and when more than 1 party of interest files a claim for the excess proceeds, the claimants are entitled to a hearing before the county board of supervisors to establish the priority and extent of their claims.

This bill would permit the county board of supervisors to authorize any county officers to perform on its behalf any act required or authorized to be performed by the board of supervisors which pertain to these claims.

Sincerely,

*Jack F. Eisenlauer*

Jack F. Eisenlauer, Chief  
Assessment Standards Division

JFE:sk  
Enclosures